

2005 DRAFTING REQUEST

Assembly Amendment (AA-AB100)

Received: **05/27/2005**

Received By: **jkreye**

Wanted: **Soon**

Identical to LRB:

For: **Legislative Fiscal Bureau**

By/Representing: **Shanovich (RR)**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Other - sales**

Extra Copies:

Submit via email: **YES**

Requester's email:

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

Pre Topic:

LFB:.....Shanovich (RR) -

Topic:

Administration of local taxes

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	jkreye 05/27/2005	kfollett 05/27/2005	pgreensl 05/27/2005	_____	sbasford 05/27/2005		
/P2	jkreye 05/31/2005	kfollett 05/31/2005	pgreensl 06/01/2005	_____	lnorthro 06/01/2005		
/P3	jkreye 06/03/2005	kfollett 06/03/2005	pgreensl 06/06/2005	_____	sbasford 06/06/2005		
	jkreye 06/08/2005	kfollett 06/08/2005		_____			

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/P4	jkreye 06/11/2005	csicilia 06/13/2005	jfrantze 06/09/2005	_____	lnorthro 06/09/2005		
/P5	jkreye 06/13/2005	chanaman 06/13/2005	pgreensl 06/13/2005	_____	lnorthro 06/13/2005		
/P6			pgreensl 06/13/2005	_____	sbasford 06/14/2005		

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/P4	jkreye 06/11/2005	csicilia 06/13/2005	jfrantze 06/09/2005	_____	lnorthro 06/09/2005		
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/P5			pgreensl 06/13/2005	_____	lnorthro 06/13/2005		
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/P3	jkreye 06/03/2005	kfollett 06/03/2005	pgreensl 06/06/2005	_____	sbasford 06/06/2005		
	jkreye 06/08/2005	kfollett 06/08/2005	6/13 pg	6/13 pg			

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jfrantze _____
06/09/2005 _____

lnorthro
06/09/2005

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6/13
05

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1/P4 5f
6/8
7/6/8
7/6/9

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/P2	jkreye 05/31/2005	kfollett 05/31/2005	pgreensl 06/01/2005	_____	lnorthro 06/01/2005		

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May Contact:

Addl. Drafters:

Subject: **Tax, Other - sales**

Extra Copies:

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Requester's email:

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us****Pre Topic:**

LFB:.....Shanovich (RR) -

Topic:~~Local professional baseball park district taxes administration~~ *of local taxes***Instructions:**

See Attached

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/P1	jkreye 05/27/2005	kfollett 05/27/2005	pgreensl 05/27/2005	<u>6/1/05</u>	sbasford 05/27/2005		

FE Sent For:

*1P2/gf 5/31
5/31 p4*

<END>

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Assembly Amendment (AA-AB100)

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Pre Topic:

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Topic:

Local professional baseball park district taxes administration

Instructions:

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/P1	jkreye	11 Kjf 5/27	5/27 p8	5/27 sum			
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FE Sent For:

<END>



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBb0226/P1

JK:...

LFB:.....Shanovich (RR) – Local professional baseball park district taxes
administration

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

ASSEMBLY AMENDMENT ,
TO 2005 ASSEMBLY BILL 100

in 5-27-05

1 At the locations indicated, amend the bill as follows:

2 1. Page 368, line 16: after that line insert:

3 "SECTION 437m. 20.566 (1) (gd) of the statutes is amended to read:

4 20.566 (1) (gd) *Administration of special district taxes.* From the moneys
5 received from the appropriation account under s. 20.835 (4) (gb), the amounts in the
6 schedule for the purpose of administering the special district taxes imposed under
7 s. 77.705 by a district created under subch. III of ch. 229. Notwithstanding s. 20.001
8 (3) (a), beginning with the 2005-06 fiscal year, at the end of the fiscal year the
9 unencumbered balance in this appropriation account shall be transferred to the
10 appropriation account under s. 20.835 (4) (gb) to be used exclusively to retire debt."

History: 1971 c. 108 ss. 2, 3, 6; 1971 c. 125 ss. 164, 173, 174, 175, 176; 1971 c. 211, 215; 1973 c. 90; 1975 c. 39 ss. 201, 732 (1); 1977 c. 29, 31, 418; 1979 c. 34 ss. 610m to 617, 2102 (46) (c); 1979 c. 63 ss. 3, 6; 1979 c. 177, 221; 1981 c. 20; 1981 c. 86 ss. 7, 71; 1981 c. 328 s. 4; 1983 a. 27 ss. 469 to 477; 1983 a. 368; 1983 a. 410 s. 2202 (38);

1985 a. 29 ss. 536 to 537r, 3202 (39) (a), (46) (c), (i); 1985 a. 41, 120; 1987 a. 27 ss. 444 to 458, 3200 (47); 1987 a. 92; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 335; 1991 a. 39, 259, 269; 1993 a. 16, 205, 263, 490; 1995 a. 27 ss. 546h to 546t, 1111mm to 1119r; 1995 a. 56, 227, 351; 1997 a. 27, 35, 41, 63, 148, 237, 252; 1999 a. 5, 9; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 16; 2001 a. 30 s. 108; 2001 a. 109; 2003 a. 33, 127, 139, 176, 231.

2. Page 371, line 24: after that line insert:

"SECTION 452m. 20.835 (4) (gb) of the statutes is amended to read:

20.835 (4) (gb) *Special district taxes*. All moneys received from the taxes imposed under s. 77.705, and from the appropriation account under s. 20.566 (1) (gd), for the purpose of distribution to the special districts that adopt a resolution imposing taxes under subch. V of ch. 77, and for the purpose of financing a local professional baseball park district, except that of those tax revenues collected under subch. V of ch. 77 3% for the first 2 years of collection and 1.5% thereafter shall be credited to the appropriation account under s. 20.566 (1) (gd).".

History: 1971 c. 125 ss. 192 to 195, 521; 1971 c. 215; 1973 c. 90, 158, 333; 1975 c. 39; 1975 c. 372 s. 41; 1975 c. 424; 1977 c. 29, 31, 313, 418, 447; 1979 c. 34 ss. 637m to 643m, 2102 (46) (d); 1979 c. 221; 1979 c. 329 s. 25 (1); 1979 c. 350 s. 27 (1); 1981 c. 1, 20, 93, 317; 1983 a. 2 ss. 1, 12; 1983 a. 27 ss. 489m, 490m, 2202 (45); 1985 a. 29, 41, 205; 1987 a. 27 ss. 473 to 474r, 476; 1987 a. 92; 1987 a. 312 s. 17; 1987 a. 323, 328, 399, 411, 422; 1989 a. 31 ss. 551 to 557m, 564m; 1989 a. 56 s. 259; 1989 a. 336; 1991 a. 37; 1991 a. 39 ss. 250m, 653m to 659m; 1991 a. 225, 269; 1993 a. 16, 263; 1995 a. 27, 56, 209, 417; 1997 a. 27, 237; 1999 a. 5, 9, 10; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 16, 105, 109; 2003 a. 31, 33, 320.

(END)



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBb0226/P1

JK:kjf:pg

Administration of local

LFB:.....Shanovich (RR) - ~~Local professional baseball park district taxes~~
administration

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

ASSEMBLY AMENDMENT,
TO 2005 ASSEMBLY BILL 100

5-31-05

1 At the locations indicated, amend the bill as follows:

2 1. Page 368, line 16: after that line insert:

3 "SECTION 437m. 20.566 (1) (gd) of the statutes is amended to read:

4 20.566 (1) (gd) *Administration of special district taxes.* From the moneys
5 received from the appropriation account under s. 20.835 (4) (gb), the amounts in the
6 schedule for the purpose of administering the special district taxes imposed under
7 s. 77.705 by a district created under subch. III of ch. 229. Notwithstanding s. 20.001
8 (3) (a), beginning with the 2005-06 fiscal year, at the end of the fiscal year the
9 unencumbered balance in this appropriation account shall be transferred to the
10 appropriation account under s. 20.835 (4) (gb) to be used exclusively to retire debt."

11 2. Page 371, line 24: after that line insert:

INSERT
1-10

1 "SECTION 452m. 20.835 (4) (gb) of the statutes is amended to read:

2 20.835 (4) (gb) *Special district taxes.* All moneys received from the taxes
3 imposed under s. 77.705, and from the appropriation account under s. 20.566 (1) (gd),
4 for the purpose of distribution to the special districts that adopt a resolution
5 imposing taxes under subch. V of ch. 77, and for the purpose of financing a local
6 professional baseball park district, except that of those tax revenues collected under
7 subch. V of ch. 77 3% for the first 2 years of collection and 1.5% thereafter shall be
8 credited to the appropriation account under s. 20.566 (1) (gd)."

9 (END)

INSERT
2-8

**2005-2006 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBb0226/P2ins
JK:kjf:pg

Insert 1 - 10

1 **SECTION 437n.** 20.566 (1) (ge) of the statutes is amended to read:
2 20.566 (1) (ge) *Administration of local professional football stadium district*
3 *taxes.* From the moneys transferred from the appropriation account under s. 20.835
4 (4) (ge), the amounts in the schedule for administering the special district taxes
5 imposed under s. 77.706 by a local professional football stadium district created
6 under subch. IV of ch. 229. Notwithstanding s. 20.001 (3) (a), beginning with the
7 2005-06 fiscal year, at the end of the fiscal year the unencumbered balance in this
8 appropriation account shall be transferred to the appropriation account under s.
9 20.835 (4) (ge) to be used exclusively to retire debt.

History: 1971 c. 108 ss. 2, 3, 6; 1971 c. 125 ss. 164, 173, 174, 175, 176; 1971 c. 211, 215; 1973 c. 90; 1975 c. 39 ss. 201, 732 (1); 1977 c. 29, 31, 418; 1979 c. 34 ss. 610m to 617, 2102 (46) (c); 1979 c. 63 ss. 3, 6; 1979 c. 177, 221; 1981 c. 20; 1981 c. 86 ss. 7, 71; 1981 c. 328 s. 4; 1983 a. 27 ss. 469 to 477; 1983 a. 368; 1983 a. 410 s. 2202 (38); 1985 a. 29 ss. 536 to 537r, 3202 (39) (a), (46) (c), (i); 1985 a. 41, 120; 1987 a. 27 ss. 444 to 458, 3200 (47); 1987 a. 92; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 335; 1991 a. 39, 259, 269; 1993 a. 16, 205, 263, 490; 1995 a. 27 ss. 546h to 546t, 1111mm to 1119r; 1995 a. 56, 227, 351; 1997 a. 27, 35, 41, 63, 148, 237, 252; 1999 a. 5, 9; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 16; 2001 a. 30 s. 108; 2001 a. 109; 2003 a. 33, 127, 139, 176, 231.

10 **SECTION 437p.** 20.566 (1) (gf) of the statutes is amended to read:
11 20.566 (1) (gf) *Administration of resort tax.* From moneys received from the
12 appropriation account under s. 20.835 (4) (gd), the amounts in the schedule for
13 administering the tax under subch. X of ch. 77. Three percent of those taxes shall
14 be credited to this appropriation account. Notwithstanding s. 20.001 (3) (a),
15 beginning with the 2005-06 fiscal year, at the end of the fiscal year the
16 unencumbered balance in this appropriation account shall be transferred to the
17 appropriation account under s. 20.835 (4) (gd)."

History: 1971 c. 108 ss. 2, 3, 6; 1971 c. 125 ss. 164, 173, 174, 175, 176; 1971 c. 211, 215; 1973 c. 90; 1975 c. 39 ss. 201, 732 (1); 1977 c. 29, 31, 418; 1979 c. 34 ss. 610m to 617, 2102 (46) (c); 1979 c. 63 ss. 3, 6; 1979 c. 177, 221; 1981 c. 20; 1981 c. 86 ss. 7, 71; 1981 c. 328 s. 4; 1983 a. 27 ss. 469 to 477; 1983 a. 368; 1983 a. 410 s. 2202 (38); 1985 a. 29 ss. 536 to 537r, 3202 (39) (a), (46) (c), (i); 1985 a. 41, 120; 1987 a. 27 ss. 444 to 458, 3200 (47); 1987 a. 92; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 335; 1991 a. 39, 259, 269; 1993 a. 16, 205, 263, 490; 1995 a. 27 ss. 546h to 546t, 1111mm to 1119r; 1995 a. 56, 227, 351; 1997 a. 27, 35, 41, 63, 148, 237, 252; 1999 a. 5, 9; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 16; 2001 a. 30 s. 108; 2001 a. 109; 2003 a. 33, 127, 139, 176, 231.

Insert 2 - 8

18 **SECTION 452n.** 20.835 (4) (gd) of the statutes is amended to read:

20.835 (4) (gd) *Premier resort area tax*. All moneys received from the tax imposed under subch. X of ch. 77, and from the appropriation account under s. 20.566 (1) (gf), for distribution to the municipality or county that imposed the tax, except that 3.0% of those moneys shall be credited to the appropriation account under s. 20.566 (1) (gf).

History: 1971 c. 125 ss. 192 to 195, 521; 1971 c. 215; 1973 c. 90, 158, 333; 1975 c. 39; 1975 c. 372 s. 41; 1975 c. 424; 1977 c. 29, 31, 313, 418, 447; 1979 c. 34 ss. 637m to 643m, 2102 (46) (d); 1979 c. 221; 1979 c. 329 s. 25 (1); 1979 c. 350 s. 27 (1); 1981 c. 1, 20, 93, 317; 1983 a. 2 ss. 1, 12; 1983 a. 27 ss. 489m, 490m, 2202 (45); 1985 a. 29, 41, 205; 1987 a. 27 ss. 473 to 474r, 476; 1987 a. 92; 1987 a. 312 s. 17; 1987 a. 323, 328, 399, 411, 422; 1989 a. 31 ss. 551 to 557m, 564m; 1989 a. 56 s. 259; 1989 a. 336; 1991 a. 37; 1991 a. 39 ss. 250m, 653m to 659m; 1991 a. 225, 269; 1993 a. 16, 263; 1995 a. 27, 56, 209, 417; 1997 a. 27, 237; 1999 a. 5, 9, 10; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 16, 105, 109; 2003 a. 31, 33, 320.

SECTION 452p. 20.835 (4) (ge) of the statutes is amended to read:

20.835 (4) (ge) *Local professional football stadium district taxes*. All moneys received from the taxes imposed under s. 77.706, and from the appropriation account under s. 20.566 (1) (ge), for the purpose of distribution to the special districts that adopt a resolution imposing taxes under subch. V of ch. 77, and for the purpose of financing a local professional football stadium district, except that, of those tax revenues collected under subch. V of ch. 77, 1.5% shall be credited to the appropriation account under s. 20.566 (1) (ge).".

History: 1971 c. 125 ss. 192 to 195, 521; 1971 c. 215; 1973 c. 90, 158, 333; 1975 c. 39; 1975 c. 372 s. 41; 1975 c. 424; 1977 c. 29, 31, 313, 418, 447; 1979 c. 34 ss. 637m to 643m, 2102 (46) (d); 1979 c. 221; 1979 c. 329 s. 25 (1); 1979 c. 350 s. 27 (1); 1981 c. 1, 20, 93, 317; 1983 a. 2 ss. 1, 12; 1983 a. 27 ss. 489m, 490m, 2202 (45); 1985 a. 29, 41, 205; 1987 a. 27 ss. 473 to 474r, 476; 1987 a. 92; 1987 a. 312 s. 17; 1987 a. 323, 328, 399, 411, 422; 1989 a. 31 ss. 551 to 557m, 564m; 1989 a. 56 s. 259; 1989 a. 336; 1991 a. 37; 1991 a. 39 ss. 250m, 653m to 659m; 1991 a. 225, 269; 1993 a. 16, 263; 1995 a. 27, 56, 209, 417; 1997 a. 27, 237; 1999 a. 5, 9, 10; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 16, 105, 109; 2003 a. 31, 33, 320.

11. Page 1105, line 25: after that line insert:

"(1m) ADMINISTRATION OF LOCAL TAXES. In addition to the amount, as provided in the appropriation account under section 20.566 (1) (gg) of the statutes, as affected by the acts of 2005, that is transferred to the appropriation account under section 20.835 (4) (gg) of the statutes, as affected by the acts of 2005, there is transferred from the appropriation account under section 20.566 (1) (gg) of the statutes, as affected by the acts of 2005, to the appropriation account under section 20.835 (4) (gg) of the statutes, as affected by the acts of 2005, \$103, 700 in fiscal year 2005-06 and \$171,600 in fiscal year in 2006-07."

1 ✓
2. Page 1108, line 26: delete lines 26 to 28.

2 ✓
3. Page 1109, line 1: delete that line.

REVENUE -- TAX ADMINISTRATION

Program Revenue Appropriations
[LFB Paper #655]

Motion:

Move to take the following actions regarding certain program revenue appropriations:

1. **County Sales Tax Administration.** Reestimate the lapse to the general fund to be \$1,576,600 PR in 2005-06 and \$1,755,600 PR in 2006-07 for an increase of \$16,500 PR in 2005-06 and a decrease of \$700 PR in 2006-07. [Alternative 2 on Page 3]
2. **Business Tax Registration.** Reestimate the lapse to the general fund to be \$342,200 PR in 2005-06 for a decrease of \$400 PR. [Alternative 2 on Page 4]
3. **Local Professional Baseball Park District Taxes Administration.** Delete the Governor's recommendation to lapse \$5,400 PR annually to the general fund. Instead, beginning in 2005-06, modify statutory appropriation provisions to require the unencumbered year-end balance in the appropriation be transferred to the baseball park district and only be used to retire debt.
4. **Local Professional Football Stadium District Taxes Administration.** Delete the Governor's recommendation to lapse \$211,100 PR in 2005-06 and \$25,900 PR in 2006-07 to the general fund. Instead, beginning in 2005-06, modify statutory appropriation provisions to require the unencumbered year-end balance in the appropriation be transferred to the football stadium district and be used to retire debt.
5. **Local Exposition District Taxes Administration.** Delete the Governor's recommended lapse to the general fund and, as a result, transfer an additional \$103,700 PR in 2005-06 and \$171,600 PR to the exposition district. [Alternative 3 on Page 8]
6. **Premier Resort Area Taxes Administration.** Delete the Governor's recommendation to lapse \$107,100 PR in 2005-06 to the general fund. Instead, beginning in 2005-06, modify statutory provisions to require that the unencumbered year-end balance in the appropriation be proportionately transferred to the premier resort area municipalities. [Alternative 2c on Page 10]



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBb0226/P2

JK:kjf:pg

IP3
RMR

LFB:.....Shanovich (RR) – Administration of local taxes

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

ASSEMBLY AMENDMENT ,
TO 2005 ASSEMBLY BILL 100

in 6-3-05

1 At the locations indicated, amend the bill as follows:

2 1. Page 368, line 16: after that line insert:

3 "SECTION 437m. 20.566 (1) (gd) of the statutes is amended to read:

4 20.566 (1) (gd) *Administration of special district taxes.* From the moneys
5 received from the appropriation account under s. 20.835 (4) (gb), the amounts in the
6 schedule for the purpose of administering the special district taxes imposed under
7 s. 77.705 by a district created under subch. III of ch. 229. Notwithstanding s. 20.001
8 (3) (a), beginning with the 2005-06 fiscal year, at the end of the fiscal year the
9 unencumbered balance in this appropriation account shall be transferred to the
10 appropriation account under s. 20.835 (4) (gb) to be used exclusively to retire debt.

11 SECTION 437n. 20.566 (1) (ge) of the statutes is amended to read:

as provided
under s. 77.705

20.566 (1) (ge) *Administration of local professional football stadium district taxes*. From the moneys transferred from the appropriation account under s. 20.835 (4) (ge), the amounts in the schedule for administering the special district taxes imposed under s. 77.706 by a local professional football stadium district created under subch. IV of ch. 229. Notwithstanding s. 20.001 (3) (a), beginning with the 2005-06 fiscal year, at the end of the fiscal year the unencumbered balance in this appropriation account shall be transferred to the appropriation account under s. 20.835 (4) (ge) to be used exclusively to retire debt. ^{as} *as provided under s. 77.706*

SECTION 437p. 20.566 (1) (gf) of the statutes is amended to read:

20.566 (1) (gf) *Administration of resort tax*. From moneys received from the appropriation account under s. 20.835 (4) (gd), the amounts in the schedule for administering the tax under subch. X of ch. 77. Three percent of those taxes shall be credited to this appropriation account. Notwithstanding s. 20.001 (3) (a), beginning with the 2005-06 fiscal year, at the end of the fiscal year the unencumbered balance in this appropriation account shall be transferred to the appropriation account under s. 20.835 (4) (gd).”.

2. Page 371, line 24: after that line insert:

“SECTION 452m. 20.835 (4) (gb) of the statutes is amended to read:

20.835 (4) (gb) *Special district taxes*. All moneys received from the taxes imposed under s. 77.705, and from the appropriation account under s. 20.566 (1) (gd), for the purpose of distribution to the special districts that adopt a resolution imposing taxes under subch. V of ch. 77, and for the purpose of financing a local professional baseball park district, except that of those tax revenues collected under

Insert 2-16

1 subch. V of ch. 77 3% for the first 2 years of collection and 1.5% thereafter shall be
2 credited to the appropriation account under s. 20.566 (1) (gd).

3 **SECTION 452n.** 20.835 (4) (gd) of the statutes is amended to read:

4 20.835 (4) (gd) *Premier resort area tax.* All moneys received from the tax
5 imposed under subch. X of ch. 77, and from the appropriation account under s. 20.566
6 (1) (gf), for distribution to the municipality or county that imposed the tax, except
7 that 3.0% of those moneys shall be credited to the appropriation account under s.
8 20.566 (1) (gf).

9 **SECTION 452p.** 20.835 (4) (ge) of the statutes is amended to read:

10 20.835 (4) (ge) *Local professional football stadium district taxes.* All moneys
11 received from the taxes imposed under s. 77.706, and from the appropriation account
12 under s. 20.566 (1) (ge), for the purpose of distribution to the special districts that
13 adopt a resolution imposing taxes under subch. V of ch. 77, and for the purpose of
14 financing a local professional football stadium district, except that, of those tax
15 revenues collected under subch. V of ch. 77, 1.5% shall be credited to the
16 appropriation account under s. 20.566 (1) (ge).".

17 **3.** Page 1105, line 25: after that line insert:

18 "(1f) ADMINISTRATION OF LOCAL TAXES. In addition to the amount, as provided in
19 the appropriation account under section 20.566 (1) (gg) of the statutes, as affected
20 by the acts of 2005, that is transferred to the appropriation account under section
21 20.835 (4) (gg) of the statutes, as affected by the acts of 2005, there is transferred from
22 the appropriation account under section 20.566 (1) (gg) of the statutes, as affected
23 by the acts of 2005, to the appropriation account under section 20.835 (4) (gg) of the

IN-ED
3-16

1 statutes, as affected by the acts of 2005, \$103,700 in fiscal year 2005-06 and
2 \$171,600 in fiscal year in 2006-07.”.

3 **4.** Page 1108, line 26: delete lines 26 to 28.

4 **5.** Page 1109, line 1: delete that line.

5 (END)

*. Page 1109, line 4: delete that line.

**2005-2006 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBb0226/P3ins
JK:kjf:pg

Insert 2 - 16

1 ~~1.~~ Page 369, line 7: after that line insert:

2 "SECTION 439m. 20.566 (2) (h) of the statutes is amended to read:

3 20.566 (2) (h) *Reassessments*. The amounts in the schedule for the purposes
4 of ss. 70.055 and 70.75. All moneys received under ss. 70.055 and 70.75 shall be
5 credited to this appropriation. Notwithstanding s. 20.001 (3) (a), beginning with the
6 2005-06 fiscal year, at the end of each fiscal year the unencumbered balance of this
7 appropriation account shall lapse to the general fund.

History: 1971 c. 108 ss. 2, 3, 6; 1971 c. 125 ss. 164, 173, 174, 175, 176; 1971 c. 211, 215; 1973 c. 90; 1975 c. 39 ss. 201, 732 (1); 1977 c. 29, 31, 418; 1979 c. 34 ss. 610m to 617, 2102 (46) (c); 1979 c. 63 ss. 3, 6; 1979 c. 177, 221; 1981 c. 20; 1981 c. 86 ss. 7, 71; 1981 c. 328 s. 4; 1983 a. 27 ss. 469 to 477; 1983 a. 368; 1983 a. 410 s. 2202 (38); 1985 a. 29 ss. 536 to 537r, 3202 (39) (a), (46) (c), (i); 1985 a. 41, 120; 1987 a. 27 ss. 444 to 458, 3200 (47); 1987 a. 92; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 335; 1991 a. 39, 259, 269; 1993 a. 16, 205, 263, 490; 1995 a. 27 ss. 546h to 546t, 1111mm to 1119r; 1995 a. 56, 227, 351; 1997 a. 27, 35, 41, 63, 148, 237, 252; 1999 a. 5, 9; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 16; 2001 a. 30 s. 108; 2001 a. 109; 2003 a. 33, 127, 139, 176, 231.

8 **SECTION 439n. 20.566 (3) (gm)** of the statutes is amended to read:

9 20.566 (3) (gm) *Reciprocity agreement and publications*. The amounts in the
10 schedule to provide services for the Minnesota income tax reciprocity agreement
11 under s. 71.10 (7) and for publications except as provided in par. (g) and sub. (2) (hi).
12 All moneys received by the department of revenue in return for the provision of these
13 services shall be credited to this appropriation. Notwithstanding s. 20.001 (3) (a),
14 beginning with the 2005-06 fiscal year, at the end of each fiscal year the
15 unencumbered balance of this appropriation account shall lapse to the general
16 fund."

History: 1971 c. 108 ss. 2, 3, 6; 1971 c. 125 ss. 164, 173, 174, 175, 176; 1971 c. 211, 215; 1973 c. 90; 1975 c. 39 ss. 201, 732 (1); 1977 c. 29, 31, 418; 1979 c. 34 ss. 610m to 617, 2102 (46) (c); 1979 c. 63 ss. 3, 6; 1979 c. 177, 221; 1981 c. 20; 1981 c. 86 ss. 7, 71; 1981 c. 328 s. 4; 1983 a. 27 ss. 469 to 477; 1983 a. 368; 1983 a. 410 s. 2202 (38); 1985 a. 29 ss. 536 to 537r, 3202 (39) (a), (46) (c), (i); 1985 a. 41, 120; 1987 a. 27 ss. 444 to 458, 3200 (47); 1987 a. 92; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 335; 1991 a. 39, 259, 269; 1993 a. 16, 205, 263, 490; 1995 a. 27 ss. 546h to 546t, 1111mm to 1119r; 1995 a. 56, 227, 351; 1997 a. 27, 35, 41, 63, 148, 237, 252; 1999 a. 5, 9; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 16; 2001 a. 30 s. 108; 2001 a. 109; 2003 a. 33, 127, 139, 176, 231.

Insert 3 - 16

17 ~~2.~~ Page 637, line 2: after that line insert:

18 "SECTION 1312m. 71.10 (5) (h) 1. of the statutes is amended to read:

1 71.10 (5) (h) 1. The total amount of the administrative costs, including data
 2 processing costs, incurred by the department of revenue in administering this
 3 subsection during the previous fiscal year, less an amount equal to \$5,600 multiplied
 4 by a percentage that represents the amount received under subd. 2 as compared to
 5 the amounts received under subd. 2, subs. (5e) (h) 2. and (5f) (h) 2., and s. 71.30 (10)
 6 (h) 2.

History: 1987 a. 312; 1987 a. 411 ss. 94, 97, 176 to 179; 1987 a. 422 s. 4; 1989 a. 31, 56, 359; 1991 a. 39; 1993 a. 16, 184; 1995 a. 27, 209, 418, 453; 1997 a. 27, 63, 237, 248; 1999 a. 9, 167; 2001 a. 16, 109; 2003 a. 33, 99, 135, 176, 255, 321.

7 **SECTION 1312n.** 71.10 (5e) (h) 1. of the statutes is amended to read:

8 71.10 (5e) (h) 1. The total amount of the administrative costs, including data
 9 processing costs, incurred by the department in administering this subsection
 10 during the previous fiscal year, less an amount equal to \$5,600 multiplied by a
 11 percentage that represents the amount received under subd. 2 as compared to the
 12 amounts received under subd. 2, subs. (5) (h) 2. and (5f) (h) 2., and s. 71.30 (10) (h)
 13 2.

History: 1987 a. 312; 1987 a. 411 ss. 94, 97, 176 to 179; 1987 a. 422 s. 4; 1989 a. 31, 56, 359; 1991 a. 39; 1993 a. 16, 184; 1995 a. 27, 209, 418, 453; 1997 a. 27, 63, 237, 248; 1999 a. 9, 167; 2001 a. 16, 109; 2003 a. 33, 99, 135, 176, 255, 321.

14 **SECTION 1312p.** 71.10 (5f) (h) 1. of the statutes is amended to read:

15 71.10 (5f) (h) 1. The total amount of the administrative costs, including data
 16 processing costs, incurred by the department in administering this subsection
 17 during the previous fiscal year, less an amount equal to \$5,600 multiplied by a
 18 percentage that represents the amount received under subd. 2 as compared to the
 19 amounts received under subd. 2, subs. (5) (h) 2. and (5e) (h) 2., and s. 71.30 (10) (h)
 20 2."

History: 1987 a. 312; 1987 a. 411 ss. 94, 97, 176 to 179; 1987 a. 422 s. 4; 1989 a. 31, 56, 359; 1991 a. 39; 1993 a. 16, 184; 1995 a. 27, 209, 418, 453; 1997 a. 27, 63, 237, 248; 1999 a. 9, 167; 2001 a. 16, 109; 2003 a. 33, 99, 135, 176, 255, 321.

21 **3.** Page 707, line 10: after that line insert:

22 **"SECTION 1385m.** 71.30 (10) (h) 1. of the statutes is amended to read:

1 71.30 (10) (h) 1. The total amount of the administrative costs, including data
2 processing costs, incurred by the department of revenue in administering this
3 subsection during the previous fiscal year, less an amount equal to \$5,600 multiplied
4 by a percentage that represents the amount received under subd. 2, ²as compared to
5 the amounts received under subd. 2, and ss. 71.10 (5) (h) 2., (5e) (h) 2., and (5f) (h)
6 2."

History: 1987 a. 312; 1987 a. 411 ss. 144, 145, 182 to 185; 1989 a. 31, 56; 1991 a. 39; 1995 a. 27, 209; 1997 a. 27; 1999 a. 9; 2001 a. 16; 2003 a. 33, 99, 135, 255.

7 **4.** Page 833, line 14: after "resolution." insert "Any moneys transferred from
8 the appropriation account under s. 20.566 (1) (gd) to the appropriation account under
9 s. 20.835 (4) (gb) shall be used exclusively to retire the district's debt."

10 **5.** Page 833, line 23: after "s. 229.824 (15)." insert "Any moneys transferred
11 from the appropriation account under s. 20.566 (1) (ge) to the appropriation account
12 under s. 20.835 (4) (ge) shall be used exclusively to retire the district's debt."

REVENUE -- TAX ADMINISTRATION

Program Revenue Appropriations
[LFB Paper #655]

Motion:

Move to take the following actions regarding certain program revenue appropriations:

1. **County Sales Tax Administration.** Reestimate the lapse to the general fund to be \$1,576,600 PR in 2005-06 and \$1,755,600 PR in 2006-07 for an increase of \$16,500 PR in 2005-06 and a decrease of \$700 PR in 2006-07. [Alternative 2 on Page 3]
2. **Business Tax Registration.** Reestimate the lapse to the general fund to be \$342,200 PR in 2005-06 for a decrease of \$400 PR. [Alternative 2 on Page 4]
3. **Local Professional Baseball Park District Taxes Administration.** Delete the Governor's recommendation to lapse \$5,400 PR annually to the general fund. Instead, beginning in 2005-06, modify statutory appropriation provisions to require the unencumbered year-end balance in the appropriation be transferred to the baseball park district and only be used to retire debt.
4. **Local Professional Football Stadium District Taxes Administration.** Delete the Governor's recommendation to lapse \$211,100 PR in 2005-06 and \$25,900 PR in 2006-07 to the general fund. Instead, beginning in 2005-06, modify statutory appropriation provisions to require the unencumbered year-end balance in the appropriation be transferred to the football stadium district and be used to retire debt.
5. **Local Exposition District Taxes Administration.** Delete the Governor's recommended lapse to the general fund and, as a result, transfer an additional \$103,700 PR in 2005-06 and \$171,600 PR to the exposition district. [Alternative 3 on Page 8]
6. **Premier Resort Area Taxes Administration.** Delete the Governor's recommendation to lapse \$107,100 PR in 2005-06 to the general fund. Instead, beginning in 2005-06, modify statutory provisions to require that the unencumbered year-end balance in the appropriation be proportionately transferred to the premier resort area municipalities. [Alternative 2c on Page 10]

7. **Administration of Endangered Resources, Professional Football Stadium District, Breast Cancer Research Voluntary Payments.** Delete the Governor's recommended lapse of \$5,400 PR annually to the general fund and, instead, require \$5,600 PR annually be allocated proportionately to the income tax check-off programs (endangered resources, Lambeau Field, or breast cancer research). [Alternative 2 on Page 11]

8. **Reassessments.** Approve the Governor's recommended lapse and require the year-end unencumbered balance in the appropriation in 2005-06 be lapsed to the general fund. [Alternative 2 on Page 12]

9. **Reciprocity Agreements and Publications.** Approve the Governor's recommended lapse and require that the year-end unencumbered balance in 2006-07 be lapsed to the general fund. [Alternative 2 on Page 13]

Note:

Change to Bill

2005-07 GPR-REV

County Sales Tax Administration	\$15,800
Business Tax Registration	-400
Local Professional Baseball Park District Taxes Administration	-10,800
Local Professional Football Stadium District Taxes Administration	-237,000
Local Exposition District Taxes Administration	-275,300
Premier Resort Area Taxes Administration	-107,100
Administration of Endangered Resources, Professional Football Stadium District, Breast Cancer Research Voluntary Payments	-11,200
Reassessments	15,000
Reciprocity Agreements and Publications	<u>-69,900</u>
[Total	-\$541,100]



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBb0226/P3

JK:kjf:pg

84
RM mtr

LFB:.....Shanovich (RR) - Administration of local taxes

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

ASSEMBLY AMENDMENT ,
TO 2005 ASSEMBLY BILL 100

m 6-8-05

1 At the locations indicated, amend the bill as follows:

2 1. Page 368, line 16: after that line insert:

3 "SECTION 437m. 20.566 (1) (gd) of the statutes is amended to read:

4 20.566 (1) (gd) *Administration of special district taxes.* From the moneys
5 received from the appropriation account under s. 20.835 (4) (gb), the amounts in the
6 schedule for the purpose of administering the special district taxes imposed under
7 s. 77.705 by a district created under subch. III of ch. 229. Notwithstanding s. 20.001
8 (3) (a), beginning with the 2005-06 fiscal year, at the end of the fiscal year the
9 unencumbered balance in this appropriation account shall be transferred to the
10 appropriation account under s. 20.835 (4) (gb) to be used as provided under s. 77.705.

11 SECTION 437n. 20.566 (1) (ge) of the statutes is amended to read:

1 20.566 (1) (ge) *Administration of local professional football stadium district*
2 *taxes.* From the moneys transferred from the appropriation account under s. 20.835
3 (4) (ge), the amounts in the schedule for administering the special district taxes
4 imposed under s. 77.706 by a local professional football stadium district created
5 under subch. IV of ch. 229. Notwithstanding s. 20.001 (3) (a), beginning with the
6 2005-06 fiscal year, at the end of the fiscal year the unencumbered balance in this
7 appropriation account shall be transferred to the appropriation account under s.
8 20.835 (4) (ge) to be used as provided under s. 77.706.

9 **SECTION 437p.** 20.566 (1) (gf) of the statutes is amended to read:

10 20.566 (1) (gf) *Administration of resort tax.* From moneys received from the
11 appropriation account under s. 20.835 (4) (gd), the amounts in the schedule for
12 administering the tax under subch. X of ch. 77. Three percent of those taxes shall
13 be credited to this appropriation account. Notwithstanding s. 20.001 (3) (a),
14 beginning with the 2005-06 fiscal year, at the end of the fiscal year the
15 unencumbered balance in this appropriation account shall be transferred to the
16 appropriation account under s. 20.835 (4) (gd)."

17 **2.** Page 369, line 7: after that line insert:

18 **"SECTION 439m.** 20.566 (2) (h) of the statutes is amended to read:

19 20.566 (2) (h) *Reassessments.* The amounts in the schedule for the purposes
20 of ss. 70.055 and 70.75. All moneys received under ss. 70.055 and 70.75 shall be
21 credited to this appropriation. Notwithstanding s. 20.001 (3) (a), ~~beginning with the~~
22 ~~the~~ 2005-06 fiscal year, at the end of ~~each~~ fiscal year the unencumbered balance of this
23 appropriation account shall lapse to the general fund.

24 **SECTION 439n.** 20.566 (3) (gm) of the statutes is amended to read:

20.566 (3) (gm) *Reciprocity agreement and publications*. The amounts in the schedule to provide services for the Minnesota income tax reciprocity agreement under s. 71.10 (7) and for publications except as provided in par. (g) and sub. (2) (hi). All moneys received by the department of revenue in return for the provision of these services shall be credited to this appropriation. Notwithstanding s. 20.001 (3) (a), beginning with the 2005-06 fiscal year, at the end of each fiscal year the unencumbered balance of this appropriation account shall lapse to the general fund.”.

3. Page 371, line 24: after that line insert:

“SECTION 452m. 20.835 (4) (gb) of the statutes is amended to read:

20.835 (4) (gb) *Special district taxes*. All moneys received from the taxes imposed under s. 77.705, and from the appropriation account under s. 20.566 (1) (gd), for the purpose of distribution to the special districts that adopt a resolution imposing taxes under subch. V of ch. 77, and for the purpose of financing a local professional baseball park district, except that of those tax revenues collected under subch. V of ch. 77 3% for the first 2 years of collection and 1.5% thereafter shall be credited to the appropriation account under s. 20.566 (1) (gd).

SECTION 452n. 20.835 (4) (gd) of the statutes is amended to read:

20.835 (4) (gd) *Premier resort area tax*. All moneys received from the tax imposed under subch. X of ch. 77, and from the appropriation account under s. 20.566 (1) (gf), for distribution to the municipality or county that imposed the tax, except that 3.0% of those moneys shall be credited to the appropriation account under s. 20.566 (1) (gf).

SECTION 452p. 20.835 (4) (ge) of the statutes is amended to read:

1 20.835 (4) (ge) *Local professional football stadium district taxes*. All moneys
2 received from the taxes imposed under s. 77.706, and from the appropriation account
3 under s. 20.566 (1) (ge), for the purpose of distribution to the special districts that
4 adopt a resolution imposing taxes under subch. V of ch. 77, and for the purpose of
5 financing a local professional football stadium district, except that, of those tax
6 revenues collected under subch. V of ch. 77, 1.5% shall be credited to the
7 appropriation account under s. 20.566 (1) (ge).”.

8 **4.** Page 637, line 2: after that line insert:

9 **“SECTION 1312m.** 71.10 (5) (h) 1. of the statutes is amended to read:

10 71.10 (5) (h) 1. The total amount of the administrative costs, including data
11 processing costs, incurred by the department of revenue in administering this
12 subsection during the previous fiscal year, less an amount equal to \$5,600 multiplied
13 by a percentage that represents the amount received under subd. 3. as compared to
14 the amounts received under subd. 3., subs. (5e) (h) 2. and (5f) (h) 2., and s. 71.30 (10)
15 (h) 2.

16 **SECTION 1312n.** 71.10 (5e) (h) 1. of the statutes is amended to read:

17 71.10 (5e) (h) 1. The total amount of the administrative costs, including data
18 processing costs, incurred by the department in administering this subsection
19 during the previous fiscal year, less an amount equal to \$5,600 multiplied by a
20 percentage that represents the amount received under subd. 2. as compared to the
21 amounts received under subd. 2., subs. (5) (h) 3. and (5f) (h) 2., and s. 71.30 (10) (h)
22 2.

23 **SECTION 1312p.** 71.10 (5f) (h) 1. of the statutes is amended to read:

1 71.10 (5f) (h) 1. The total amount of the administrative costs, including data
2 processing costs, incurred by the department in administering this subsection
3 during the previous fiscal year, less an amount equal to \$5,600 multiplied by a
4 percentage that represents the amount received under subd. 2. as compared to the
5 amounts received under subd. 2., subs. (5) (h) 3. and (5e) (h) 2., and s. 71.30 (10) (h)
6 2..

7 **5.** Page 707, line 10: after that line insert:

8 “**SECTION 1385m.** 71.30 (10) (h) 1. of the statutes is amended to read:

9 71.30 (10) (h) 1. The total amount of the administrative costs, including data
10 processing costs, incurred by the department of revenue in administering this
11 subsection during the previous fiscal year, less an amount equal to \$5,600 multiplied
12 by a percentage that represents the amount received under subd. 2. as compared to
13 the amounts received under subd. 2., and ss. 71.10 (5) (h) 3., (5e) (h) 2., and (5f) (h)
14 2..

15 **6.** Page 833, line 14: after “resolution.” insert “Any moneys transferred from
16 the appropriation account under s. 20.566 (1) (gd) to the appropriation account under
17 s. 20.835 (4) (gb) shall be used exclusively to retire the district’s debt.”.

18 **7.** Page 833, line 23: after “s. 229.824 (15).” insert “Any moneys transferred
19 from the appropriation account under s. 20.566 (1) (ge) to the appropriation account
20 under s. 20.835 (4) (ge) shall be used exclusively to retire the district’s debt.”.

21 **8.** Page 1105, line 25: after that line insert:

22 “(1f) ADMINISTRATION OF LOCAL TAXES. In addition to the amount, as provided in
23 the appropriation account under section 20.566 (1) (gg) of the statutes, as affected
24 by the acts of 2005, that is transferred to the appropriation account under section

1 20.835 (4) (gg) of the statutes, as affected by the acts of 2005, there is transferred from
2 the appropriation account under section 20.566 (1) (gg) of the statutes, as affected
3 by the acts of 2005, to the appropriation account under section 20.835 (4) (gg) of the
4 statutes, as affected by the acts of 2005, \$103,700 in fiscal year 2005-06 and
5 \$171,600 in fiscal year in 2006-07.”.

6 **9.** Page 1108, line 26: delete lines 26 to 28.

7 **10.** Page 1109, line 1: delete that line.

8 **11.** Page 1109, line 4: delete that line.

9 (END)

2005 – 2006 LEGISLATURE

LRBb0226/P4

JK:kjf,jf

LFB:.....Shanovich (RR) – Administration of local taxes

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

**ASSEMBLY AMENDMENT ,
TO 2005 ASSEMBLY BILL 100**

in 11-6-05

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 368, line 16: after that line insert:

3 **"SECTION 437m.** 20.566 (1) (gd) of the statutes is amended to read:

4 20.566 **(1)** (gd) *Administration of special district taxes.* From the moneys
5 received from the appropriation account under s. 20.835 (4) (gb), the amounts in the
6 schedule for the purpose of administering the special district taxes imposed under
7 s. 77.705 by a district created under subch. III of ch. 229. Notwithstanding s. 20.001
8 (3) (a), beginning with the 2005-06 fiscal year, at the end of the fiscal year the
9 unencumbered balance in this appropriation account shall be transferred to the
10 appropriation account under s. 20.835 (4) (gb) to be used as provided under s. 77.705.

11 **SECTION 437n.** 20.566 (1) (ge) of the statutes is amended to read:

1 20.566 (1) (ge) *Administration of local professional football stadium district*
2 *taxes.* From the moneys transferred from the appropriation account under s. 20.835
3 (4) (ge), the amounts in the schedule for administering the special district taxes
4 imposed under s. 77.706 by a local professional football stadium district created
5 under subch. IV of ch. 229. Notwithstanding s. 20.001 (3) (a), beginning with the
6 2005–06 fiscal year, at the end of the fiscal year the unencumbered balance in this
7 appropriation account shall be transferred to the appropriation account under s.
8 20.835 (4) (ge) to be used as provided under s. 77.706.

9 **SECTION 437p.** 20.566 (1) (gf) of the statutes is amended to read:

10 20.566 (1) (gf) *Administration of resort tax.* From moneys received from the
11 appropriation account under s. 20.835 (4) (gd), the amounts in the schedule for
12 administering the tax under subch. X of ch. 77. Three percent of those taxes shall
13 be credited to this appropriation account. Notwithstanding s. 20.001 (3) (a),
14 beginning with the 2005–06 fiscal year, at the end of the fiscal year the
15 unencumbered balance in this appropriation account shall be transferred to the
16 appropriation account under s. 20.835 (4) (gd)."

17 **2.** Page 369, line 7: after that line insert:

18 **"SECTION 439m.** 20.566 (2) (h) of the statutes is amended to read:

19 20.566 (2) (h) *Reassessments.* The amounts in the schedule for the purposes
20 of ss. 70.055 and 70.75. All moneys received under ss. 70.055 and 70.75 shall be
21 credited to this appropriation. Notwithstanding s. 20.001 (3) (a), at the end of the
22 2005–06 fiscal year the unencumbered balance of this appropriation account shall
23 lapse to the general fund.

24 **SECTION 439n.** 20.566 (3) (gm) of the statutes is amended to read:

at the end of

1 20.566 (3) (gm) *Reciprocity agreement and publications*. The amounts in the
2 schedule to provide services for the Minnesota income tax reciprocity agreement
3 under s. 71.10 (7) and for publications except as provided in par. (g) and sub. (2) (hi).
4 All moneys received by the department of revenue in return for the provision of these
5 services shall be credited to this appropriation. Notwithstanding s. 20.001 (3) (a),
6 beginning with the 2005–06 fiscal year, the unencumbered balance of this
7 appropriation account shall lapse to the general fund.”.

8 **3.** Page 371, line 24: after that line insert:

9 “**SECTION 452m.** 20.835 (4) (gb) of the statutes is amended to read:

10 20.835 (4) (gb) *Special district taxes*. All moneys received from the taxes
11 imposed under s. 77.705, and from the appropriation account under s. 20.566 (1) (gd),
12 for the purpose of distribution to the special districts that adopt a resolution
13 imposing taxes under subch. V of ch. 77, and for the purpose of financing a local
14 professional baseball park district, except that of those tax revenues collected under
15 subch. V of ch. 77 3% for the first 2 years of collection and 1.5% thereafter shall be
16 credited to the appropriation account under s. 20.566 (1) (gd).

17 **SECTION 452n.** 20.835 (4) (gd) of the statutes is amended to read:

18 20.835 (4) (gd) *Premier resort area tax*. All moneys received from the tax
19 imposed under subch. X of ch. 77, and from the appropriation account under s. 20.566
20 (1) (gf), for distribution to the municipality or county that imposed the tax, except
21 that 3.0% of those moneys shall be credited to the appropriation account under s.
22 20.566 (1) (gf).

23 **SECTION 452p.** 20.835 (4) (ge) of the statutes is amended to read:

1 20.835 (4) (ge) *Local professional football stadium district taxes*. All moneys
2 received from the taxes imposed under s. 77.706, and from the appropriation account
3 under s. 20.566 (1) (ge), for the purpose of distribution to the special districts that
4 adopt a resolution imposing taxes under subch. V of ch. 77, and for the purpose of
5 financing a local professional football stadium district, except that, of those tax
6 revenues collected under subch. V of ch. 77, 1.5% shall be credited to the
7 appropriation account under s. 20.566 (1) (ge).".

8 **4.** Page 833, line 14: after "resolution." insert "Any moneys transferred from
9 the appropriation account under s. 20.566 (1) (gd) to the appropriation account under
10 s. 20.835 (4) (gb) shall be used exclusively to retire the district's debt.".

11 **5.** Page 833, line 23: after "s. 229.824 (15)." insert "Any moneys transferred
12 from the appropriation account under s. 20.566 (1) (ge) to the appropriation account
13 under s. 20.835 (4) (ge) shall be used exclusively to retire the district's debt.".

14 **6.** Page 1105, line 25: after that line insert:
15 "(1f) ADMINISTRATION OF LOCAL TAXES. In addition to the amount, as provided in
16 the appropriation account under section 20.566 (1) (gg) of the statutes, as affected
17 by the acts of 2005, that is transferred to the appropriation account under section
18 20.835 (4) (gg) of the statutes, as affected by the acts of 2005, there is transferred from
19 the appropriation account under section 20.566 (1) (gg) of the statutes, as affected
20 by the acts of 2005, to the appropriation account under section 20.835 (4) (gg) of the
21 statutes, as affected by the acts of 2005, \$103,700 in fiscal year 2005-06 and
22 \$171,600 in fiscal year in 2006-07.".

23 **7.** Page 1108, line 26: delete lines 26 to 28.

24 **8.** Page 1109, line 1: delete that line.



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBb0226/P5
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RMWTR

LFB:.....Shanovich (RR) - Administration of local taxes

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

ASSEMBLY AMENDMENT ,
TO 2005 ASSEMBLY BILL 100

in 6-13-05

1 At the locations indicated, amend the bill as follows:

2 1. Page 368, line 16: after that line insert:

3 "SECTION 437m. 20.566 (1) (gd) of the statutes is amended to read:

4 20.566 (1) (gd) *Administration of special district taxes.* From the moneys
5 received from the appropriation account under s. 20.835 (4) (gb), the amounts in the
6 schedule for the purpose of administering the special district taxes imposed under
7 s. 77.705 by a district created under subch. III of ch. 229. Notwithstanding s. 20.001
8 (3) (a), beginning with the 2005-06 fiscal year, at the end of the fiscal year the
9 unencumbered balance in this appropriation account shall be transferred to the
10 appropriation account under s. 20.835 (4) (gb) to be used as provided under s. 77.705.

11 SECTION 437n. 20.566 (1) (ge) of the statutes is amended to read:

1 20.566 (1) (ge) *Administration of local professional football stadium district*
2 *taxes.* From the moneys transferred from the appropriation account under s. 20.835
3 (4) (ge), the amounts in the schedule for administering the special district taxes
4 imposed under s. 77.706 by a local professional football stadium district created
5 under subch. IV of ch. 229. Notwithstanding s. 20.001 (3) (a), beginning with the
6 2005–06 fiscal year, at the end of the fiscal year the unencumbered balance in this
7 appropriation account shall be transferred to the appropriation account under s.
8 20.835 (4) (ge) to be used as provided under s. 77.706.

9 **SECTION 437p.** 20.566 (1) (gf) of the statutes is amended to read:

10 20.566 (1) (gf) *Administration of resort tax.* From moneys received from the
11 appropriation account under s. 20.835 (4) (gd), the amounts in the schedule for
12 administering the tax under subch. X of ch. 77. Three percent of those taxes shall
13 be credited to this appropriation account. Notwithstanding s. 20.001 (3) (a),
14 beginning with the 2005–06 fiscal year, at the end of the fiscal year the
15 unencumbered balance in this appropriation account shall be transferred to the
16 appropriation account under s. 20.835 (4) (gd)."

17 **2.** Page 369, line 7: after that line insert:

18 **"SECTION 439m.** 20.566 (2) (h) of the statutes is amended to read:

19 20.566 (2) (h) *Reassessments.* The amounts in the schedule for the purposes
20 of ss. 70.055 and 70.75. All moneys received under ss. 70.055 and 70.75 shall be
21 credited to this appropriation. Notwithstanding s. 20.001 (3) (a), at the end of the
22 2005–06 fiscal year the unencumbered balance of this appropriation account shall
23 lapse to the general fund.

24 **SECTION 439n.** 20.566 (3) (gm) of the statutes is amended to read:

1 20.566 (3) (gm) *Reciprocity agreement and publications.* The amounts in the
2 schedule to provide services for the Minnesota income tax reciprocity agreement
3 under s. 71.10 (7) and for publications except as provided in par. (g) and sub. (2) (hi).
4 All moneys received by the department of revenue in return for the provision of these
5 services shall be credited to this appropriation. Notwithstanding s. 20.001 (3) (a), at
6 the end of the ~~2005-06~~²⁰⁰⁶⁻⁰⁷ fiscal year, the unencumbered balance of this appropriation
7 account shall lapse to the general fund."

8 **3.** Page 371, line 24: after that line insert:

9 **"SECTION 452m.** 20.835 (4) (gb) of the statutes is amended to read:

10 20.835 (4) (gb) *Special district taxes.* All moneys received from the taxes
11 imposed under s. 77.705, and from the appropriation account under s. 20.566 (1) (gd),
12 for the purpose of distribution to the special districts that adopt a resolution
13 imposing taxes under subch. V of ch. 77, and for the purpose of financing a local
14 professional baseball park district, except that of those tax revenues collected under
15 subch. V of ch. 77 3% for the first 2 years of collection and 1.5% thereafter shall be
16 credited to the appropriation account under s. 20.566 (1) (gd).

17 **SECTION 452n.** 20.835 (4) (gd) of the statutes is amended to read:

18 20.835 (4) (gd) *Premier resort area tax.* All moneys received from the tax
19 imposed under subch. X of ch. 77, and from the appropriation account under s. 20.566
20 (1) (gf), for distribution to the municipality or county that imposed the tax, except
21 that 3.0% of those moneys shall be credited to the appropriation account under s.
22 20.566 (1) (gf).

23 **SECTION 452p.** 20.835 (4) (ge) of the statutes is amended to read:

20.835 (4) (ge) *Local professional football stadium district taxes.* All moneys received from the taxes imposed under s. 77.706, and from the appropriation account under s. 20.566 (1) (ge), for the purpose of distribution to the special districts that adopt a resolution imposing taxes under subch. V of ch. 77, and for the purpose of financing a local professional football stadium district, except that, of those tax revenues collected under subch. V of ch. 77, 1.5% shall be credited to the appropriation account under s. 20.566 (1) (ge).”.

4. Page 833, line 14: after “resolution.” insert “Any moneys transferred from the appropriation account under s. 20.566 (1) (gd) to the appropriation account under s. 20.835 (4) (gb) shall be used exclusively to retire the district’s debt.”.

5. Page 833, line 23: after “s. 229.824 (15).” insert “Any moneys transferred from the appropriation account under s. 20.566 (1) (ge) to the appropriation account under s. 20.835 (4) (ge) shall be used exclusively to retire the district’s debt.”.

6. Page 1108, line 26: delete lines 26 to 28.

7. Page 1109, line 1: delete that line.

8. Page 1109, line 4: delete that line.

(END)



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBb0226/P6
JK:kjf&cs:pg

LFB:.....Shanovich (RR) – Administration of local taxes

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

**ASSEMBLY AMENDMENT ,
TO 2005 ASSEMBLY BILL 100**

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 368, line 16: after that line insert:

3 **"SECTION 437m.** 20.566 (1) (gd) of the statutes is amended to read:

4 20.566 (1) (gd) *Administration of special district taxes.* From the moneys
5 received from the appropriation account under s. 20.835 (4) (gb), the amounts in the
6 schedule for the purpose of administering the special district taxes imposed under
7 s. 77.705 by a district created under subch. III of ch. 229. Notwithstanding s. 20.001
8 (3) (a), beginning with the 2005-06 fiscal year, at the end of the fiscal year the
9 unencumbered balance in this appropriation account shall be transferred to the
10 appropriation account under s. 20.835 (4) (gb) to be used as provided under s. 77.705.

11 **SECTION 437n.** 20.566 (1) (ge) of the statutes is amended to read:

1 20.566 (1) (ge) *Administration of local professional football stadium district*
2 *taxes.* From the moneys transferred from the appropriation account under s. 20.835
3 (4) (ge), the amounts in the schedule for administering the special district taxes
4 imposed under s. 77.706 by a local professional football stadium district created
5 under subch. IV of ch. 229. Notwithstanding s. 20.001 (3) (a), beginning with the
6 2005–06 fiscal year, at the end of the fiscal year the unencumbered balance in this
7 appropriation account shall be transferred to the appropriation account under s.
8 20.835 (4) (ge) to be used as provided under s. 77.706.

9 **SECTION 437p.** 20.566 (1) (gf) of the statutes is amended to read:

10 20.566 (1) (gf) *Administration of resort tax.* From moneys received from the
11 appropriation account under s. 20.835 (4) (gd), the amounts in the schedule for
12 administering the tax under subch. X of ch. 77. Three percent of those taxes shall
13 be credited to this appropriation account. Notwithstanding s. 20.001 (3) (a),
14 beginning with the 2005–06 fiscal year, at the end of the fiscal year the
15 unencumbered balance in this appropriation account shall be transferred to the
16 appropriation account under s. 20.835 (4) (gd)."

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21 credited to this appropriation. Notwithstanding s. 20.001 (3) (a), at the end of the
22 2005–06 fiscal year the unencumbered balance of this appropriation account shall
23 lapse to the general fund.

24 **SECTION 439n.** 20.566 (3) (gm) of the statutes is amended to read:

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2 schedule to provide services for the Minnesota income tax reciprocity agreement
3 under s. 71.10 (7) and for publications except as provided in par. (g) and sub. (2) (hi).
4 All moneys received by the department of revenue in return for the provision of these
5 services shall be credited to this appropriation. Notwithstanding s. 20.001 (3) (a), at
6 the end of the 2006–07 fiscal year, the unencumbered balance of this appropriation
7 account shall lapse to the general fund.”.

8 **3.** Page 371, line 24: after that line insert:

9 “**SECTION 452m.** 20.835 (4) (gb) of the statutes is amended to read:

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11 imposed under s. 77.705, and from the appropriation account under s. 20.566 (1) (gd),
12 for the purpose of distribution to the special districts that adopt a resolution
13 imposing taxes under subch. V of ch. 77, and for the purpose of financing a local
14 professional baseball park district, except that of those tax revenues collected under
15 subch. V of ch. 77 3% for the first 2 years of collection and 1.5% thereafter shall be
16 credited to the appropriation account under s. 20.566 (1) (gd).

17 **SECTION 452n.** 20.835 (4) (gd) of the statutes is amended to read:

18 20.835 (4) (gd) *Premier resort area tax.* All moneys received from the tax
19 imposed under subch. X of ch. 77, and from the appropriation account under s. 20.566
20 (1) (gf), for distribution to the municipality or county that imposed the tax, except
21 that 3.0% of those moneys shall be credited to the appropriation account under s.
22 20.566 (1) (gf).

23 **SECTION 452p.** 20.835 (4) (ge) of the statutes is amended to read:

20.835 (4) (ge) *Local professional football stadium district taxes.* All moneys received from the taxes imposed under s. 77.706, and from the appropriation account under s. 20.566 (1) (ge), for the purpose of distribution to the special districts that adopt a resolution imposing taxes under subch. V of ch. 77, and for the purpose of financing a local professional football stadium district, except that, of those tax revenues collected under subch. V of ch. 77, 1.5% shall be credited to the appropriation account under s. 20.566 (1) (ge).”

4. Page 833, line 14: after “resolution.” insert “Any moneys transferred from the appropriation account under s. 20.566 (1) (gd) to the appropriation account under s. 20.835 (4) (gb) shall be used exclusively to retire the district’s debt.”.

5. Page 833, line 23: after “s. 229.824 (15).” insert “Any moneys transferred from the appropriation account under s. 20.566 (1) (ge) to the appropriation account under s. 20.835 (4) (ge) shall be used exclusively to retire the district’s debt.”.

6. Page 1108, line 26: delete lines 26 to 28.

7. Page 1109, line 1: delete that line.

8. Page 1109, line 4: delete that line.

(END)